

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

AN GLOBAL LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

Obj. Deadline: February 18, 2025 at 4:00 p.m. (ET)

**SUMMARY OF ELEVENTH MONTHLY APPLICATION OF
HANCOCK ASKEW & CO., LLP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX ADVISOR
TO THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD DECEMBER 1, 2024 THROUGH DECEMBER 31, 2024**

Name of Applicant	Hancock Askew & Co., LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	January 17, 2024 <i>nunc pro tunc</i> to December 15, 2023
Period for which Compensation and Reimbursement is sought:	December 1, 2024 through December 31, 2024.
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$31,291.25
Amount of Expense Reimbursement sought as Actual, Reasonable, and Necessary:	\$0

This is a(n) X monthly _____ interim _____ final application. No prior application has been filed with respect to this Fee Period.

1. The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number or registration number in the applicable jurisdiction, are: AN Global LLC (5504); AgileThought, Inc. (2509); 4th Source, LLC (7626); AgileThought Brasil Servicos de Consultoria Em Software (01-20); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AGS Alpama Global Services USA, LLC (0487); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN UX, S.A. de C.V. (7A42); Cuarto Origen, S. de R.L. de C.V. (0IQ9); Entrepids México, S.A. de C.V. (OCYA); Facultas Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); Tarnow Investment, S.L. (No Tax ID); and Anzen Soluciones, S.A. de C.V. (No Tax ID). The Debtors' headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, Texas 75039.



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PRIOR APPLICATIONS

Dated Filed / Docket No.	Period Covered	Requested (\$)		Approved (\$)		Order Entered
		Fees	Expenses	Fees	Expenses	
2/12/2024 D.I. 730	12/15/23- 1/31/24	\$186,320.50	\$0.00	\$186,320.50	\$0.00	12/16/2024 D.I. 1149
3/12/2024 D.I. 788	2/1/2024 – 2/29/2024	\$67,977.34	\$135.49	\$67,977.34	\$135.49	12/16/2024 D.I. 1149
5/7/2024 D.I. 876	3/1/2024 – 3/31/2024	\$21,718.25	\$0.00	\$21,374.60	\$0.00	12/16/2024 D.I. 1149
6/25/2024 D.I. 935	4/1/2024 – 5/31/2024	\$7,555.25	\$0.00	\$7,555.25	\$0.00	12/16/2024 D.I. 1149
7/16/2024 D.I. 952	6/1/2024 – 6/30/2024	\$2,842.25	\$0.00	\$2,842.25	\$0.00	12/16/2024 D.I. 1149
8/27/2024 D.I. 1016	7/1/2024 – 7/31/2024	\$2,442.00	\$0.00	\$2,442.00	\$0.00	12/16/2024 D.I. 1149
9/17/2024 D.I. 1032	8/1/2024 – 8/31/2024	\$5,688.50	\$0.00	\$5,688.50	\$0.00	12/16/2024 D.I. 1149
11/6/2024 D.I. 1058	9/1/2024 – 9/30/2024	\$21,912.75	\$0.00	\$17,530.20	\$0.00	Pending
11/25/2024 D.I. 1134	10/1/2024- 10/31/2024	\$20,954.25	\$0.00	\$16,763.40	\$0.00	Pending
12/19/2024 D.I. 1152	11/1/2024– 11/30/2024	\$27,465.50	\$0.00	\$21,972.40	\$0.00	Pending

COMPENSATION BY PROFESSIONAL
DECEMBER 1, 2024 THROUGH DECEMBER 31, 2024

Timekeeper Name	Position	Hourly Rate	Total Hours Billed	Total Compensation
Tuley, Daniel	Associate/Intern	\$ 225.00	9.25	\$2,081.25
Butcher, Evan	Associate/Intern	\$ 225.00	55.00	12,375.00
Ireland, Cecilia	Supervisor	\$ 285.00	12.25	3,491.25
Chivington, Brittany	Manager	\$ 370.00	6.15	2,275.50
King, Jerome	Senior	\$ 265.00	0.25	66.25
Pendilla, Kristine	Manager	\$ 370.00	10.85	4,014.50
Ovalle, Abraham	Associate/Intern	\$ 155.00	4.20	651.00
Henderson, Courtney	Manager	\$ 370.00	1.25	462.50
Hines, Christopher	Senior Manager	\$ 376.13	12.40	4,664.00
Smith, Kenneth A.	Partner	\$ 440.00	2.75	1,210.00
Grand Total			114.35	\$ 31,291.25

Blended Hourly Rate: \$273.64

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**ELEVENTH MONTHLY APPLICATION OF HANCOCK ASKEW & CO., LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX ADVISOR TO THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD DECEMBER 1, 2024 THROUGH DECEMBER 31, 2024**

Pursuant to Sections 330 and 331 of title 11 of the United States Code, §§ 101-1532 (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure, and in accordance with that certain *Order Authorizing the Retention and Employment of Hancock Askew & Co., LLP as Tax Advisor to the Debtors and Debtors in Possession Pursuant to Sections 327(a), 328(a), and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-2 Effective as of December 15, 2023* [Docket No. 633] (the “Retention Order”) and the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 169] (the “Interim Compensation Order”), Hancock Askew & Co., LLP (“Hancock”) hereby applies (this

1. The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number or registration number in the applicable jurisdiction, are: AN Global LLC (5504); AgileThought, Inc. (2509); 4th Source, LLC (7626); AgileThought Brasil Servicos de Consultoria Em Software (01-20); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AGS Alpama Global Services USA, LLC (0487); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN UX, S.A. de C.V. (7A42); Cuarto Origen, S. de R.L. de C.V. (0IQ9); Entrepids México, S.A. de C.V. (OCYA); Facultas Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); Tarnow Investment, S.L. (No Tax ID); and Anzen Soluciones, S.A. de C.V. (No Tax ID). The Debtors’ headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, Texas 75039.

“Application”) to the United States Bankruptcy Court for the District of Delaware (the “Court”) for reasonable compensation for professional services rendered as tax advisor to the above captioned debtors and debtors in possession (the “Debtors”) in the amount of **\$31,291.25** for the period December 1, 2024 through December 31, 2024 (the “Monthly Fee Period”). There were no expenses incurred during the Monthly Fee Period. In accordance with the Interim Compensation Order, Hancock requests payment of compensation in the amount of 80% thereof (in the amount up to **\$25,033.00**). In support of this Application, Hancock respectfully represents as follows:

BACKGROUND

1. On August 28, August 29, September 1, 2023, October 6, 2023, and December 28, 2023 (as applicable, the “Petition Date”), the Debtors commenced their bankruptcy cases by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”). The Debtors are operating their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 7, 2023, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Committee”). *See* Docket No. 98. No request has been made for the appointment of a trustee or examiner. On December 31, 2023, the sale of certain of the Debtors’ assets closed. *See* Docket No. 602.

3. Hancock was retained effective as of December 15, 2023 pursuant to the Retention Order. The Retention Order authorized Hancock to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

4. On January 3, 2025, the Debtors filed the *Notice of Filing of Statements of Work Pursuant to Order Authorizing the Retention and Employment of Hancock Askew & Co., LLP as Tax Advisor to the Debtors and Debtors in Possession Pursuant to Sections 327(a), 328(a),*

and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-2, Effective as of December 15, 2023 [Docket No. 1162] amending and supplementing the scope of Hancock's employment.

SUMMARY OF SERVICES RENDERED

5. Attached hereto as **Exhibit A** is a detailed statement of fees incurred during the Monthly Fee Period, showing the amount of **\$31,291.25** due for fees. The statement of fees also reflects a voluntary write-off of \$0.00 in fees incurred during the Monthly Fee Period. The tax professionals who rendered services are identified, along with the number of hours for each individual and the total compensation sought, in the attachments hereto.

VALUATION OF SERVICES

6. Tax professionals of Hancock have expended a total of **114.35** hours in connection with this matter during the Monthly Fee Period.

7. The amount of time spent by each of these persons providing services to the Debtors for the Monthly Fee Period is fully set forth in the detail attached hereto as **Exhibit A**. These are Hancock's normal hourly rates of compensation for work of this character. The reasonable value of the services rendered by Hancock for the Monthly Fee Period as tax advisor for the Debtors in these cases is **\$31,291.25**.

8. Hancock believes that the time entries included in **Exhibit A** attached hereto are in compliance with the requirements of Local Rule 2016-2.

9. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount requested is fair and reasonable given (a) the complexity of these Chapter 11 Cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

10. This Application covers the fee period from December 1, 2024 through December 31, 2024. Hancock has continued, and will continue, to perform additional necessary services for the Debtors subsequent to the Monthly Fee Period, for which Hancock will file subsequent monthly fee applications.

CONCLUSION

WHEREFORE, Hancock respectfully requests (i) allowance be made to it in the sum of **\$31,291.25** as compensation for necessary professional services rendered to the Debtors for the Monthly Fee Period, and the sum of \$0 as reimbursement of actual necessary costs and expenses incurred during the Monthly Fee Period; (ii) payment of compensation in the amount of 80% thereof (in the amount up to **\$25,033.00**) and (iii) requests such other and further relief as the Court may deem just and proper.

Dated: January 29, 2025

/s/ Kenneth A. Smith

Kenneth A. Smith
Hancock Askew & Co., LLP
3740 Davinci Court, Suite 400
Peachtree Corners, Georgia 30092
Telephone: (770) 246-0793

Tax Advisor for the Debtors and Debtors in Possession

VERIFICATION

I, Kenneth A. Smith, pursuant to 28 U.S.C. § 1746, declare under penalty of perjury:

(a) I am a Partner with the applicant firm Hancock Askew & Co., LLP (“Hancock”).

(b) I have personally performed many of the tax advisory services rendered by Hancock on behalf of the Debtors and am familiar with all other work performed on behalf of the tax professionals at the firm.

(c) The facts set forth in the foregoing Application are true and correct to the best of my knowledge, information and belief.

/s/ Kenneth A. Smith
Kenneth A. Smith

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FOR THE PERIOD DECEMBER 1, 2024 THROUGH DECEMBER 31, 2024**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed the *Eleventh Monthly Application of Hancock Askew & Co., LLP for Compensation for Services Rendered and Reimbursement of Expenses as Tax Advisor to the Debtors and Debtors in Possession for the Period December 1, 2024 Through December 31, 2024* (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, are required to be filed on or before **February 18, 2025 at 4:00 p.m. (ET)** (the “Objection”).

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number or registration number in the applicable jurisdiction, are: AN Global LLC (5504); AgileThought, Inc. (2509); 4th Source, LLC (7626); AgileThought Brasil Servicos de Consultoria Em Software (01-20); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AGS Alpama Global Services USA, LLC (0487); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN UX, S.A. de C.V. (7A42); Cuarto Origen, S. de R.L. de C.V. (0IQ9); Entrepids México, S.A. de C.V. (OCYA); Facultas Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); Tarnow Investment, S.L. (No Tax ID); and Anzen Soluciones, S.A. de C.V. (No Tax ID). The Debtors’ headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, Texas 75039.

Deadline”) with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, must be served upon and received by the following: (i) co-counsel to the Debtors, Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, NY 10004-1482 (Attn: Kathryn A. Coleman, Esq. (katie.coleman@hugheshubbard.com), and Jeffrey S. Margolin, Esq. (jeff.margolin@hugheshubbard.com)), and Potter Anderson Corroon LLP, 1313 N. Market Street, Wilmington, DE 19801 (Attn: Jeremy W. Ryan, Esq. (jryan@potteranderson.com), and Gregory J. Flasser, Esq. (gflasser@potteranderson.com)); (ii) the U.S. Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801 (Attn: Benjamin Hackman, Esq. (benjamin.a.hackman@usdoj.gov)); (iii) counsel for the DIP Agent, Ropes & Gray LLP, 1211 Avenue of the Americas, New York, NY 10036-8704, (Attn: Gregg Galardi, Esq. (gregg.galardi@ropesgray.com), Leonard Klingbaum, Esq. (Leonard.Klingbaum@ropesgray.com) and Lindsay Barca, Esq. (lindsay.barca@ropesgray.com)) and Chipman Brown Cicero & Cole, LLP, 1313 N. Market Street Suite 5400, Wilmington, DE 19801 (Attn: Mark L. Desgrosseilliers, Esq. (desgross@chipmanbrown.com)); and (iv) counsel to the Committee, Pachulski Stang Ziehl & Jones LLP, 919 N Market St # 1700, Wilmington, DE 19801 (Attn: Bradford J. Sandler, Esq. (bsandler@pszjlaw.com)) (collectively, the “Application Recipients”).

PLEASE TAKE FURTHER NOTICE THAT PURSUANT TO THE ORDER (I) ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES OF PROFESSIONALS AND (II) GRANTING RELATED RELIEF [DOCKET NO. 169], IF NO OBJECTIONS ARE FILED AND SERVED

IN ACCORDANCE WITH THE ABOVE PROCEDURE, THE DEBTORS WILL BE AUTHORIZED TO PAY 80% OF THE REQUESTED FEES AND 100% OF THE REQUESTED EXPENSES WITHOUT FURTHER ORDER OF THE COURT. ONLY IF AN OBJECTION IS PROPERLY AND TIMELY FILED IN ACCORDANCE WITH THE ABOVE PROCEDURES WILL A HEARING BE HELD ON THE APPLICATION. ONLY THOSE PARTIES TIMELY FILING AND SERVING OBJECTIONS WILL RECEIVE NOTICE AND BE HEARD AT SUCH HEARING.

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Dated: January 29, 2025
Wilmington, Delaware

Respectfully submitted,

/s/ Levi Akkerman

Jeremy W. Ryan (No. 4057)

R. Stephen McNeill (No. 5210)

Gregory J. Flasser (No. 6154)

Levi Akkerman (No. 7015)

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-and-

Kathryn A. Coleman

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jeff.margolin@hugheshubbard.com

Counsel for the Debtors and Debtors in Possession

Exhibit A

Time Entries

Eleventh Billing Statement - Hancock Askew & Co., LP
EXHIBIT A

EMPLOYEE	DATE	HOURS	HR RT	WIP AMT	INVOICE	MEMO
Ireland	12/2/2024	4	285	\$ 1,140.00	\$ 1,140.00	FA review, rollforwards; interco reorg costs
Hines	12/2/2024	0.4	375	\$ 150.00	\$ 150.00	AN US comments with Brittany, final notes
Tuley	12/3/2024	0.25	225	\$ 56.25	\$ 56.25	clear review notes for AN USA
Tuley	12/4/2024	2	225	\$ 450.00	\$ 450.00	
Hines	12/4/2024	1.9	375	\$ 712.50	\$ 712.50	tax pbe requests and review of information - loss on debt extingsuidhment account, review of earnout liability and changes in account with capitalized interest expense
Chivington	12/5/2024	0.5	370	\$ 185.00	\$ 185.00	update meeting
Hines	12/5/2024	0.7	375	\$ 262.50	\$ 262.50	update with Brittany and Cecilia, status on PBC requests, send requests to Carolyne
Ireland	12/5/2024	0.5	285	\$ 142.50	\$ 142.50	call with Chris and Brittany
Ireland	12/5/2024	2	285	\$ 570.00	\$ 570.00	review fed, TX01
Hines	12/6/2024	0.7	375	\$ 262.50	\$ 262.50	updates with Brittany, discuss status of pbc requests, call with Ken to discuss summary of status and requests needed for sale
Ireland	12/6/2024	1	285	\$ 285.00	\$ 285.00	review Daniel's draft
Smith	12/6/2024	0.25	440	\$ 110.00	\$ 110.00	Review email from Chris to Carolyn Ceasar regarding open items for the 2023 tax return and questions on previous responses. Followed up with a discussion with Chris.
Ireland	12/9/2024	1.5	285	\$ 427.50	\$ 427.50	federal proforma review
Ireland	12/10/2024	1	285	\$ 285.00	\$ 285.00	fed, eliminating journal entries
Smith	12/12/2024	0.4	440	\$ 176.00	\$ 176.00	Review interim fee application order, drafted email regarding no objections received and gave PotterAnderson information on the fees we voluntarily reduced on our third and fourth billings around the 2022 income tax return fee quote.
Tuley	12/12/2024	2.5	225	\$ 562.50	\$ 562.50	Solve PAGH variance. Consolidate return. Figure out 163j/Taxable Inc variance
Tuley	12/13/2024	2	225	\$ 450.00	\$ 450.00	Email Kristine and Chris. Consolidate return and update PAGH for interest income. Confirm all grouping reoorts tie to TX01. Delete state deliverables. Change EDN Aviation name. Checklist
Smith	12/13/2024	0.1	440	\$ 44.00	\$ 44.00	Responding to Levi Akkerman regarding comment from court regarding our interim fee application
Pendilla	12/13/2024	1.5	370	\$ 555.00	\$ 555.00	planning call with chris and brittany
Chivington	12/13/2024	1	370	\$ 370.00	\$ 370.00	Return prep game plan
Hines	12/13/2024	1.4	375	\$ 525.00	\$ 525.00	update with Kristine, planning for states, coordinate with Brittany and Kristine on scheduling and timeline for state workpaper prep and assignments
Butcher	12/16/2024	1.2	225	\$ 270.00	\$ 270.00	Creation of state workpapers for Lousiana and Maryland
Butcher	12/16/2024	0.7	225	\$ 157.50	\$ 157.50	Creation of Tennessee State Taxable Workpaper
Butcher	12/16/2024	0.6	225	\$ 135.00	\$ 135.00	Creation of Pennsylvania State Taxable Workpapers
Butcher	12/16/2024	0.2	225	\$ 45.00	\$ 45.00	Meeting with Brittany on state filings
Butcher	12/16/2024	0.5	225	\$ 112.50	\$ 112.50	Team Meeting to discuss gameplan for Agilethought
Butcher	12/16/2024	1	225	\$ 225.00	\$ 225.00	setting up state workpapers for Florida
Butcher	12/16/2024	1	225	\$ 225.00	\$ 225.00	Setting up state workpapers for Georgia
Butcher	12/16/2024	0.4	225	\$ 90.00	\$ 90.00	Setting Up Tax Workpapers for Indiana
Butcher	12/16/2024	0.6	225	\$ 135.00	\$ 135.00	setting up state tax workpapers for North Carolina
Chivington	12/16/2024	0.75	370	\$ 277.50	\$ 277.50	Update meeting; Discussing state prep strategy/assigning tasks;

EXHIBIT A

EMPLOYEE	DATE	HOURS	HR RT	WIP AMT	INVOICE	MEMO
Ireland	12/16/2024	0.5	285	\$ 142.50	\$ 142.50	checkin call with fed and state HAC team
Ireland	12/16/2024	0.25	285	\$ 71.25	\$ 71.25	workflow request, deliverable list
Pendilla	12/16/2024	0.5	370	\$ 185.00	\$ 185.00	Planning meeting with Chris, Brittany, Daniel, Evan, and Cecilia to discuss internal timeline - federal v1 and states.
Hines	12/16/2024	0.6	375	\$ 225.00	\$ 225.00	team update call on fed/states, and coordinate plan for Fed draft V1
Tuley	12/16/2024	0.5	225	\$ 112.50	\$ 112.50	Catch up call
Ireland	12/17/2024	0.7	285	\$ 199.50	\$ 199.50	foreign - look into foreign TB's, calls with CHris and Courtney on 5471 prep plan
Butcher	12/17/2024	1	225	\$ 225.00	\$ 225.00	Mississippi and missourii tax workpaper created
Butcher	12/17/2024	0.7	225	\$ 157.50	\$ 157.50	Arizona consolidated tax workpaper created
Butcher	12/17/2024	0.7	225	\$ 157.50	\$ 157.50	updated state tax workpapers for Agile, LLC in engagement manager
Butcher	12/17/2024	3.1	225	\$ 697.50	\$ 697.50	State Tax consolidated Workpapers created for California, Colorado, Illinois, Massachusetts, Michigan, Minnesota, New Jersey, New York, Rhode Island, Vermont
Chivington	12/17/2024	1.5	370	\$ 555.00	\$ 555.00	Updating sales and payroll apportionment/reconciling to trial balance;
Ovalle	12/17/2024	2.9	155	\$ 449.50	\$ 449.50	Form 5471 population. Rollover data for CFC's controlled foreign corporations. Begin inputting beginning balances for schedule F
Hines	12/17/2024	1.6	375	\$ 600.00	\$ 600.00	international planning, coordinate with Courtney and Cecilia on planning and prep for 5471 rollover data; coordinate with company on tax update call and scheduling
Tuley	12/17/2024	0.75	225	\$ 168.75	\$ 168.75	Update eliminations/Clear fed e-file diagnostics. Print return and send to Cecilia
Ireland	12/17/2024	0.25	285	\$ 71.25	\$ 71.25	questions with Daniel, M-1 elim, fed efile diagnostics
Henderson	12/17/2024	1.25	370	\$ 462.50	\$ 462.50	internal prep call PY workpapers review
Butcher	12/18/2024	5	225	\$ 1,125.00	\$ 1,125.00	Fixed assets updated and workpapers updated for each state return including separate filed and combined filed.
Butcher	12/18/2024	1.3	225	\$ 292.50	\$ 292.50	Updated and Uploaded separate state returns filed for 4th Source and Combined state returnns filed for AgileThought, Inc.
Chivington	12/18/2024	1.9	370	\$ 703.00	\$ 703.00	Client meeting; updating property apportionment;
Pendilla	12/18/2024	0.5	370	\$ 185.00	\$ 185.00	questions with brittany on apportionment; recap agilethought call with chris and brittany
Pendilla	12/18/2024	0.8	370	\$ 296.00	\$ 296.00	meeting with jim carroll, carolyn cesar, chris, ken and brittany to discuss timing and open items
Hines	12/18/2024	2.6	375	\$ 975.00	\$ 975.00	meeting to discuss international yudpates, walkthrough with Abe on information needed for prep and rollforward of CFC data, review of MA filing and compairson of 2021 vs 2022, coordinate with Kristine and Brittany
Smith	12/18/2024	1.5	440	\$ 660.00	\$ 660.00	Planning call with Carolyn Cesar and Jim Carroll, review information sent by Carolyn, prepare tenth fee application
Ireland	12/18/2024	0.25	285	\$ 71.25	\$ 71.25	5471, check access for 22/23 data
Ireland	12/18/2024	0.3	285	\$ 85.50	\$ 85.50	5471s, call with Chris, Courtney and Abe
King	12/19/2024	0.25	265	\$ 66.25	\$ 66.25	w. Evan answering questions.
Ovalle	12/19/2024	1.3	155	\$ 201.50	\$ 201.50	GILTI & Subpart F Summary 2023; Update Spreadsheet for 2023
Butcher	12/19/2024	5.2	225	\$ 1,170.00	\$ 1,170.00	Updating State Taxable Income and working in excess to start preparing state return drafts
Smith	12/19/2024	0.5	440	\$ 220.00	\$ 220.00	Complete tenth fee application and invoice for November time, email to PotterAnderson, review final application
Hines	12/19/2024	1.1	375	\$ 412.50	\$ 412.50	coordinate with Abe on Form 5471 prep and inputs for Agilethought Inc. 15 Form 5471s rolling up to AT, Inc
Pendilla	12/20/2024	0.5	370	\$ 185.00	\$ 185.00	call with brittany to discuss state taxable income workpapers changes for evan to make

EXHIBIT A

EMPLOYEE	DATE	HOURS	HR RT	WIP AMT	INVOICE	MEMO
Pendilla	12/20/2024	0.5	370	\$ 185.00	\$ 185.00	helped evan with combined state taxable income workpaper
Chivington	12/20/2024	0.5	370	\$ 185.00	\$ 185.00	Discussing status; state update;
Butcher	12/20/2024	0.25	225	\$ 56.25	\$ 56.25	State Return Preparation meeting with Kristine and Brittany
Butcher	12/20/2024	5.5	225	\$ 1,237.50	\$ 1,237.50	State Tax Workpaper Consolidation of each separate state. ACESS fixed assets entered for states. Started working on florida state return in access
Hines	12/20/2024	0.7	375	\$ 262.50	\$ 262.50	review of form 5471 inputs and coordinate with daniel for review
Tuley	12/20/2024	0.5	225	\$ 112.50	\$ 112.50	Call w Chris and Brittany
Tuley	12/20/2024	0.75	225	\$ 168.75	\$ 168.75	Review 5471s
Pendilla	12/21/2024	1.85	370	\$ 684.50	\$ 684.50	began review of apportionment workpapers
Butcher	12/23/2024	7	225	\$ 1,575.00	\$ 1,575.00	State Return Drafts for AT LLC created and uploaded for Florida, Georgia, Indiana, North Carolina, Pennsylvania, and Tennessee. State Return draft for 4th Source created and uploaded for Florida.
Pendilla	12/23/2024	3.95	370	\$ 1,461.50	\$ 1,461.50	continue review of a&a workpapers including minor changes and updating documentation; finished 4S, started AT LLC, pending cons
Butcher	12/26/2024	7	225	\$ 1,575.00	\$ 1,575.00	Created and uploaded state return drafts for 4th source for the following states - GA, IN, LA, MD, MO, MS, PA, and TN
Butcher	12/27/2024	0.5	225	\$ 112.50	\$ 112.50	updated bonus deprecation and adjustments for Pennsylvania and Tennessee for AT LLC
Butcher	12/27/2024	1.6	225	\$ 360.00	\$ 360.00	Created and uploaded first draft of arizona consolidated return for AT INC
Butcher	12/27/2024	0.7	225	\$ 157.50	\$ 157.50	Rhode Island State Return created and uploaded
Butcher	12/27/2024	0.5	225	\$ 112.50	\$ 112.50	Colorado Combined State Return created and uploaded
Butcher	12/27/2024	0.7	225	\$ 157.50	\$ 157.50	Created and uploaded Illinois State Return
Butcher	12/27/2024	0.5	225	\$ 112.50	\$ 112.50	Created and uploaded Michigan State Return Draft
Pendilla	12/27/2024	0.25	370	\$ 92.50	\$ 92.50	with evan on PA depreciation
Butcher	12/30/2024	1	225	\$ 225.00	\$ 225.00	New Jersey State return Prepared
Butcher	12/30/2024	2	225	\$ 450.00	\$ 450.00	preparing agilethought california return. currently have one efile diagnostic that must be cleared by the fed team
Butcher	12/30/2024	1	225	\$ 225.00	\$ 225.00	Prepared Minnesota State Consolidated return
Butcher	12/30/2024	0.5	225	\$ 112.50	\$ 112.50	AgileThought team meeting
Butcher	12/30/2024	0.5	225	\$ 112.50	\$ 112.50	New York State return prepared
Pendilla	12/30/2024	0.5	370	\$ 185.00	\$ 185.00	update call with chris and evan; state status and i/c elim presentation
Hines	12/30/2024	0.7	395	\$ 276.50	\$ 276.50	update call with Kristine on status of draft returns, meeting,
Butcher	12/31/2024	0.75	225	\$ 168.75	\$ 168.75	Vermont Tax Return prepared
Butcher	12/31/2024	1.5	225	\$ 337.50	\$ 337.50	Massachusetts tax return prepared
Butcher	12/31/2024	0.3	225	\$ 67.50	\$ 67.50	made state adjustments to illinois state return
		114.35		\$ 31,291.25	\$ 31,291.25	

Fee Adjustment	\$ -
Net Fees	<u>\$ 31,291.25</u>

Blended Hourly F	\$ 273.64
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Butcher	225
Chivington	370
Henderson	370
Hines	375 <i>Rate Blend of 376.13 due to December increase</i>
Ireland	285
King	265
Ovalle	155
Pendilla	370
Smith	440
Tuley	225